

**GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT**

ACTS – Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Central Act 27 of 1996) (Main Act) and the Andhra Pradesh Rules made there under; the Building and Other Construction Workers' Welfare Cess Act, 1996 (central Act 28 of 1996) (Cess Act) and the Building and Other Construction Workers' Welfare Cess Rules, 1998 – Compliance with the statutory provisions by all the Departments and Public Sector Undertakings – Orders – Issued.

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LABOUR EMPLOYMENT TRAINING & FACTORIES (Lab.II) DEPARTMENT.

G.O.Ms.No.112

Dated.15.12.2009.

Read the following:

1. G.O.Ms.No.42, LET & F (Lab.II) Dept, dt.30.04.07.
2. From the COL, A.P. Hyd. Lr.No.C.Cell/8006/07-1, dt.14.06.2007.

ORDER:

The Building and Other construction Workers (Regulation of Employment and conditions of Service) Act, 1996 (Central Act No.27 of 1996) (Main Act) and the Building and Other Construction Workers' Welfare Cess Act, 1996 (central Act No.28 of 1996) (Cess Act) are enacted by the Central Government with an objective to collect Cess from the employers undertaking Building and Other Construction Work and to implement welfare measures for the construction workers who are registered as beneficiaries with the Building and Other Construction Workers' Welfare Board constituted by the State Government. Besides there are provisions for enforcement of regulatory conditions for safety, health and welfare of the workers working in the construction activity. The Central Government have framed the Building and Other Construction Workers Welfare Cess Rules, 1998. The Andhra Pradesh Building and Other Construction Workers (Regulation of Employment and conditions of Service) Rules, 1999 have been framed under the Main Act vide G.O.Ms.No.69, Labour, Employment, Training and Factories (Lab.II) Department, dated.3.12.1999, which have been amended vide G.O.Ms.No.57, LET & F (Lab.II) dt.26.6.2007; and the Andhra Pradesh Building and Other Construction Workers' Welfare Board has been constituted by the Government vide G.O.Ms.No.41, LET & F (Lab.II) Dt.30.4.2007.

2. The important provisions of the Main Act and the Cess Act have been enumerated in the Annexure I:

3. The Controlling Departments of the Local Bodies / Authorities which are competent to approve plans for "Building and Other Construction Work", viz., (1) Municipal Administration & Urban Development Department, (in respect of all Urban Local Bodies) (2) Panchayat Raj Department (All Village Panchayats) (3) Industries and Commerce Department (A.P.I.I.C. and Development Commissioner, SEZs) and all other State/Central Government Departments where construction activity takes place involving local Labour etc., are requested to issue instructions immediately to the Heads of Departments and the Local Bodies/Authorities:

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(i) to comply with the statutory provisions under the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Main Act) and the Andhra Pradesh Rules, 1999 made thereunder; Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) and Cess Rules, 1998 BY ENSURING THAT 1% Cess on the "Estimated Cost of Construction" of the building works covered by the definition of "Building and Other Construction Work" which includes all expenditure incurred by an employer in connection with the Building and Other Construction works and it excludes the costs of land and any compensation paid or payable to a worker or his kin under the Workmen's Compensation Act, 1923 are received by them before they accord approvals to the plan.

(ii) for the purpose of "Estimated Cost of Construction" they may advise the Applicants to follow the guidelines issued by the Registration Department vide Proceedings No.MV 5/12703/2007, Dt.30-7-2007 of the Commissioner & Inspector General of Registration & Stamps, A.P., Hyderabad (Annexure-2) and subsequent amendment thereto.

(iii) to maintain a Register and send Monthly Statement before 10<sup>th</sup> of the succeeding month as per the Annexure-3 to the Secretary, Andhra Pradesh Building & Other Construction Workers Welfare Board, Anjaiah Samkshema Bhavan, Near RTC X Roads, Hyderabad", to enable him to reconcile the Cess collection figures with the Bank/Treasury (Annexure-4), figures.

(iv) The Departments/Local Bodies/Authorities collecting Cess at the time of approval of Plans of "Building and Other Construction Works" should also submit an Annual Return as per the Annexure 5 to the Secretary, A.P. Building & Other Construction Workers Welfare Board, Anjaiah Samkshema Bhavan, Near RTC X Roads, Hyderabad, for every financial year, so as to reach the Board before 15<sup>th</sup> May, of the succeeding year. The Board shall reimburse the actual expenses incurred in collection of Cess (not exceeding 1% of the Cess collected) to the Plan Approval Authority within 30 days from the date of receipt of the Annual Statement in Annexure 5.

4. The Director of Treasuries Director of work Accounts is also requested to convey instructions to his subordinate offices not to admit the Bills pertaining to works covered by the definition of "Building and Other Construction Activity" unless deduction is made towards Cess. Orders are issued in G.O.Ms.No.42, Labour, Employment, Training & Factories Department, Dt.3.4.07, to deduct 1% Cess on all bills paid to the Contractors/Agencies from 26-6-2007 onwards in respect of the "Building and Other Construction Works' executed by them.

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5. All the Drawing and Disbursing Officers of the State and all the Government agencies are requested to collect 1% Cess on the Cost of Construction defined as per Section 3 of the Cess Act and Rule 3 of the Rules

made there under, as also the notification dated.26.09.1996 issued by the Central Government with effect from 26.06.2007 the day from which the Cess Fund Orders have come in to effect.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

P. RAMAKANTH REDDY  
CHIEF SECRETARY TO GOVERNMENT

To

All Departments of Secretariat.

All Heads of Department.

All Directors of Works Accounts A.P. Hyderabad, with 50 copies of the order.

All District Collectors.

The Accountant General, Andhra Pradesh, Hyderabad.

The Advocate General, A.P. High Court, Hyderabad.

The Commissioner, Printing, Stationary and Store purchase, Andhra Pradesh, Hyderabad. (with a request to publish the notification in the A.P. Gazette and furnish 10 copies to Government and 50 copies to Commissioner of Labour, A.P., Hyderabad)

The Director Treasuries Accounts, A.P. Hyderabad.

The Pay & Accounts Officer, A.P. Hyderabad.

Copy to:

The I & PR, Publicity Cell, Secretariat, Hyderabad.

The Secretary to State Legislative Assembly, Hyderabad.

The P.S. to Principal Secretary to Chief Minister.

The P.S to Special Secretary to Chief Minister.

The P.S. to Chief Secretary to Government.

The P.s. to Hon'ble Minister for Labour & Factories Dept.

The CAG, New Delhi.

All District Treasury Officers in the State

// FORWARDED:: BY ORDER //

SECTION OFFICER

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All the G.Os. & Instruction issued by the Labour Department on the Building & Other Construction Workers Act are available in the E Mail Address [apbldg@yahoo.co.in](mailto:apbldg@yahoo.co.in) And the Password is 123456

Annexure – I (Provisions)

**The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Central 27 of 1996) (Main Act) and the Andhra Pradesh Rules made there under; The Building & Other Construction Workers' Welfare Cess Act, 1996 (Central 27 of 1996) (Cess Act) and the Building & Other Construction Workers Cess Rules, 1998**

1.“Building or other construction work” has been defined (Section 2(d)) as “the construction, alteration, repairs, maintenance or demolition, of or, in relation to **buildings, streets, roads, railways, tramways, airfields, irrigation, drainage, embankment and navigation works, flood control works (including storm water drainage works), oil and gas installations, electric lines, wireless, radio, television, telephone, telegraph and overseas communications, dams, canals, reservoirs, watercourses, tunnels, bridges, viaducts, aqueducts, pipelines, towers, cooling towers, transmission towers and such other work as may be specified in this behalf by the appropriate Government by notification but does not include any building or other construction work to which the provisions of the Factories 1948 or the Mines Act, 1952 apply;**

2. The Act applies to all “Establishments” employing 10 or more workers on any day. The term “Establishment” means Section 2(j) any establishment belonging to , or under the control of, **Government, any body corporate or firm, and individual or association or other body of individuals which or who employs building workers in** any building or other construction work; and includes an establishment belonging to a contractor, but does **not include an individual who employs such workers in any building or construction work in relation to his own residence the total cost of such construction not being more than rupees ten lakhs:**

3. The term “Employer” has been defined (Section 2(i)) as “in relation to an establishment, means the owner thereof, and includes:-

- (i) in relation to a building or other Construction work carried on by or under the authority specified in this behalf, or where no authority is specified, the head of the department;
- (ii) in relation to a building or other construction work carried on by or on behalf of a local authority or other establishment, directly without any contractor, the chief executive officer of that authority or establishment;
- (iii) in relation to a building or other construction work carried on by or through a contractor or by the employment of building workers supplied by a contractor, the contractor;

4. As per Section 3 of the Cess Act, read with rule 4(3) of the Cess Rules and in accordance with S.O No.2899, Dated: 26.3.1996 of the Government of India, 1% Cess has to be deducted from the Bills paid for works which are covered by the definition of “Building and Other Construction work” and remitted by way of crossed Demand Draft in favour of Andhra Pradesh Building and Other Construction Workers’ Welfare Board payable at Hyderabad.

5. As per rule 4(4) of the Cess Rules, where the approval of construction work by a Local Authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the Board for the amount of Cess on the estimated cost of construction for the total project or for the period of one year, as the case may be.

6. Further, as per Rule-5 the Government Office/Public Sector Undertakings/ Local Bodies/ Cess Collector shall transfer the Cess collected under Rule-4 along with the challan prescribed under the accounting procedure under G.O.Ms.No.42, LET & F (Lab.II) Department, Dated: 30.4.2007. While remitting the amount, actual collection not exceeding 1% of the total amount collected may be deducted.

7. As per Rule-5(3), the amount collected shall be remitted to the Board within 30 days of collection.

8. As per Section 6(1) of the Cess Act, every employer within 30 days of commencement of his work or payment of Cess, shall furnish to the Assessing Officer, information in Form-1(copy appended).

9. As per Rule-7, the Assessing Officer on receipt of Form-I, shall make an order of assessment within a period of not exceeding six months, if he is satisfied about the correctness of the particulars.

10. The following provisions of the Cess Act and Rules deal with the consequences of non compliance:

Section 8. Interest payable on delay in payment of Cess:- If any employer fails to pay any amount of Cess payable under Section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two per cent for every month or part of a month comprised in the period from the date on which such payment due till such amount is actually paid.

#### Section 9. Penalty for non-payment of Cess within the specified time

If any amount of Cess payable by any employer under Section 3 is not paid within the date specified in the order of assessment made under Section 5, it shall be deemed to be in arrears and the authority prescribed in this behalf may, after making such inquiry as it deems fit, impose on such employer a penalty not exceeding the amount of Cess;

Provided that, before imposing any such penalty, such employer shall be given a reasonable opportunity of being heard and if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section.

Section 10: Recovery of amount due under the Act: any amount due under this Act (including any interest or penalty) from an employer may be recovered in the same manner as an arrear of land revenue.

Section – 12 Penalty: (1) Whoever, being under an obligation to furnish a return under this Act, furnishes any return knowingly, or having reason to believe, the same to be false shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

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(2) Whoever, being liable to pay Cess under this Act, willfully or intentionally evades or attempts to evade the payment of such Cess shall be

punishable with imprisonment which may extend to six months, or with fine, or with both.

(3) No court shall take cognizance of an offence punishable under this Section save on a compliant made by or under this authority of the Central Government.

Rule 12 of the Cess Rules: Penalty for non-payment:-(1) An Assessing Officer, if it appears to him that an employer has not paid the Cess within the date as specified in the assessment order or has paid less Cess within the date as specified in the assessment order or has paid less Cess, including the Cess deducted at source or paid in advance, shall issue a notice to such employer that it shall be deemed to be in arrears and such Assessing Officer may, after such inquiry as it deems fits, impose on such employer, **a penalty not exceeding such amount of Cess;**

Providing that before imposing any such penalty, such employer shall be given a reasonable opportunity of being heard and if after such hearing the Assessing Officer is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed on such employer.

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 Appendix to Annexure-I  
 FORM - I  
 (See Rule 7)

Registration No:-  
 Under Building and Other  
 Construction Workers'  
 (Regulation of Employment and  
 Conditions of Service) Act, 1996.

Registered Authority

1 Name of the Establishment

2 Address

3 Name of Work

4 No.of Workers employed

5 Date of Commencement of Work	Estimated Period of Work
Date      Months      Year	Month      Year

6	Estimated Cost of Construction		Details of payment of Cess	
	Stages	Cost	Amount Challan No. and Date	Advance - A Deduction a Source - D Final - F

1<sup>st</sup> Year

2<sup>nd</sup> Year

3<sup>rd</sup> Year

4<sup>th</sup> Year

Total \_\_\_\_\_

Signature of Employer  
 Name of Employer  
 Date

TO BE FILLED BY ASSESSING OFFICER

7. Date of Completion

8. Final Cost

9. Date of Assessment

10. Amount assessed

11. Date of Appeal, if any

12. Date of order in Appeal

13. Amount as per Order in Appeal  
 Board

14. Date of transfer of Cess to the

15. Amount transferred – Challan No and Date

Signature  
 Designation

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## ANNEXURE 2

### PROCEDINGS OF THE COMMISSIONER & INSPECTOR GENERAL OF REGISTRATION & STAMPS, ANDHRA PRADESH HYDERABAD

PRESENT : S.K.SINHA, I.A.S

Procgs No MVS/12703/2007

Date:- 30.07.2007.

Sub:- Market Value Scheme – Revision of structures rates for various types of building for assessing Market Value – communicated for implementation w.e.f 01.08.2007 – Regarding.

- Ref: 1. G.O.Ms.No.301 Rev (Regn.I) Dt 04.05.1998.  
2. G.O.Ms.No.509, (Rev(Regn.I) Dt 01.05.2006.  
3. Minutes of the Committee constituted under the A.P. Revision of Market Value Guidelines Rules, 1998 for Revision of Structure rates dt 21.07.2007.

#### ORDER:

1. After careful examination of the recommendations of the Committee in reference 3<sup>rd</sup> cited, it is decided to implement the revised construction rates of the structure and buildings as detailed in the Annexure, w.e.f. 01.08.2007 under the A.P. Revision of Market Value Guidelines Rules, 1998.
2. The Registering Officers and Authorised Officers for post factor spot inspection of properties shall also follow the rates shown in the Annexure for assessing construction cost of structures and buildings.
3. The receipt of the order should be acknowledge forthwith.

Sd/- S.K. Sinha,  
Commissioner & Inspector General of  
Registration and Stamps, A.P. Hyderabad.

To

All the Sub-Registrars through the District Registrars concerned.

All the District Registrars with a specific request to cause vide publicity in local media.

All the District Registrars (Audit).

All the Vigilance Officers.

Copy to all the Deputy Inspectors General (R&S), with a specific request to cause vide publicity in local media.

All the Deputy collectors (Flying Squad).

Copy to CCW with a request to make necessary modification in the CARD software on M.V. Assistance etc.

Stock File/Spare-10.

**ANNEXURE**

Type of Structure	Rate per S.Ft. for the Areas falling within the jurisdiction of Municipal Corporations/Municipalities, Urban Development Authorities and Notified areas including the Gram Panchayats falling within their master plan areas and Urban agglomeration areas & in respect of Secunderabad Cantonment Areas	Rate per S.Ft for the areas falling within Gram Panchayat (Other than the Gram Panchayat falling within the areas covered the master plan of any Municipal Corporation or Municipality, Notified Nagar Panchayat falling in the Urban Development Authority)
1. R.C.C Buildings a) Ground, 1 <sup>st</sup> and 2 <sup>nd</sup> Floors	Rs.540.00	Rs.490.00
b) Structures from 3 <sup>rd</sup> Floor onwards	Rs.580.00	Rs.530.00
c) Cellar, Mezzanine floor & Parking Place	Rs.400.00	Rs.360.00
2. High rise structure with A.C.C/Tin/Zinc sheets such as: a) Cinema Hall Mills, Factories etc., with walls exceeding 10 feet height	Rs.380.00	Rs.350.00
b) Poultry Farms	Rs.300.00	Rs.290.00
3) ACC Sheet, Pantile, Shabad Stones, Zinc Sheets, Tiles, Magalore Tiles, Cuddapah Slab, Jack Arch, Madras Terrace roof and such other non RCC roofed Structures	Rs.280.00	Rs.220.00
4. Mud Roof (Chaviti) Thatched house (Roof with Palm/Coconut tree leaves/Grass	Rs.180.00 Rs.70.00	Rs.140.00 Rs.50.00
a) With Walls	Rs.40.00	Rs.20

**ALL THE ABOVE RATES ARE INCLUSIVE OF COST OF AMENITIES AND EXCLUSIVE OF SITE VALUE**

**6. Rates for unfinished Structures:-**

- |                          |     |
|--------------------------|-----|
| i) Upto Foundation Level | 25% |
| ii) Upto Lintel Level    | 40% |
| iii) Upto Slab Level     | 60% |
| iv) Upto Finishing Level | 80% |

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Age of the Structure	% of depreciation
1. 1 to 10 years	NIL
2. Above 10 years	1% per each year over and above 10 years subject to a maximum of 50%

SD/-K.Sinha  
 Commissioner & Inspector General of  
 Registration and Stamps, A.P.,  
 Hyderabad.

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ANNEXURE - 3

MONTHLY STATEMENT SHOWING THE PARTICULARS COLLECTED TOWARDS  
CESS

Sl.No . .	Name and Address of the contract or	Details of Work Awarde d	Total amoun t of Bill release d	Dates of Payme nt of Bills	Amount of Cess deducte d	Details of Cess remitted to the Board		
						Date	Challa n No.	Amou nt Rs.
1	2	3	4	5	6	7	8	9

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ANNEXURE - 4

ANNUAL STATEMENT TO BE SUBMITTED BY THE  
GOVERNMENT DEPARTMENTS/  
LOCAL BODIES/PUBLIC SECTOR UNDER TAKINGS

FOR THE YEAR 200 - 0

Name of the Department:

Name and Designation of the DDO:

Registration No.  
Under Building & Other Construction Workers Act

Reference No. of the Office of the DDO:

Sl.No.	No. of Works awarded during the year in which works commenced	No. of works in respect of which Bills paid to the contractors during the year	Total amount of Bills released	Amount of cess deducted	Amount of Cess remitted
1	2	3	4	5	6

**ANNEXURE - 5**

**ANNUAL STATEMENT TO BE SUBMITTED BY THE  
PLAN APPROVAL AUTHORITIES  
FOR THE YEAR 200 - 0**

Name of the Office and Designation of the Plan Approval Authority:

Reference No.						
Sl.No.	No. of Plans approved for during the Financial Year	Amount of cess collected Rs.	Amount of Cess remitted Rs.	Whether monthly statements submitted in respect of all 12 months and the amount of Cess remitted tallied	Actual expenditure on Cess Collection being claimed (Not exceeding 1% of the Cess collected)	Details of Expenditure on Cess Collection reimbursed to the Plan Approval Authority by the Board (For Board Use)
1	2	3	4	5	6	7

## Appendix

### GOVERNMENT OF ANDHRA PRADESH A B S T R A C T

ACTS-Building and other construction workers (Regulation of employment and conditions of service) Act,1996 (Act 27 of 1996), The Building and other Construction Workers' Welfare Cess Act, 1996 and The Building and other Construction Workers' Welfare Cess Rules, 1996 -Accounting Procedure - Notification- Issued.

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LABOUR, EMPLOYMENT, TRAINING & FACTORIES (LAB.II) DEPARTMENT.

G.O.Ms.No.42

Dated.30<sup>th</sup> April 2007

Read the following-

From the Commissioner of Labour, A.P., Hyderabad Lr.No. Rc. No.O1/4405/98 -III  
Dt. 10.01.2006

#### **O R D E R:**

The following notification will be published in the next issue of the Andhra Pradesh Gazette:-

#### **NOTIFICATION**

In pursuance of rule 5 (1) of the Building and other construction workers Cess Rules, 1996, the Government of Andhra Pradesh hereby prescribe the following Accounting Procedure for the Collection of Cess.

1. The Andhra Bank has agreed for collection of the Welfare Fund contributions and remit to the Andhra Pradesh Building and other Constructions Workers' Welfare Fund account in their Commissioner of Labour-Extension Counter, Hyderabad (Under Ashoknagar Branch Code No. 9039)

They have identified 119 Branches all over the State in all Municipalities and Municipal Corporations (as per ANNEXURE-I appended to this order)for the purpose of Collection of Welfare Fund Contributions/Cess.

2. The Employer or the Worker or the Cess Collector or the Local Authority or the Government Office or the Principal Employer or others, who are responsible to remit the Welfare Fund contributions/Cess (Remitter) can directly remit the Welfare Fund contribution/Cess into the Andhra Pradesh Building and Constructions Workers' Welfare Fund account in any of the above 119 Branches of Andhra Bank by way of Challan as per ANNEXURE-II.
3. Challan Comprises Four Copies, out of which Banker will retain two copies and return the remaining two to the Remitter who paid the Welfare Fund Contributions/Cess.
4. The Remitter shall forward one copy to the Secretary of the Andhra Pradesh Building and Constructions Workers' Welfare Board at the end of every month details of all the Employees covered by such remittance duly enclosing a Statement with details of establishment, Number of workers and the amount collected. The total of such Statement should tally with the total of challans remitted by the Remitter..
5. The remaining copy along with copy of Statements shall be retained with the Remitter which shall be produced for verification, as and when required.

6. The Registered Trade Unions of Building and Construction Workers may also directly remit contributions into the Andhra Bank Branches by way of Challan in the same manner and send Board's copy along with Statement of Workers to the Welfare Board. The Asst. Labour Officers are requested to give vide publicity to this aspect by press notes, meetings with Employers Associations, Chambers of Commerce and major Factories etc.

7. The Collecting Branch of Andhra Bank will transmit the collection amount at weekly intervals to their Hyderabad Branch along with one copy of each Challan. This will facilitate reconciliation of Welfare Fund / Cess Collections at the Board level with the Bankers.

8. It is contemplated to Computerize Welfare Board Records and in that processes each Establishment and the Worker will be given a Code No. and the process will be communicated at the appropriate time.

The Commissioner of Labour is requested to implement the above Accounting Procedure with immediate effect.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)  
ASHA MURTHY  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner, Printing, Stationary and Store purchase, Andhra Pradesh, Hyderabad. (with a request to publish the notification in the A.P.Gazette and furnish 10 copies to Government and 50 copies to Commissioner of Labour, A.P., Hyderabad)

The Commissioner of Labour, Andhra Pradesh, Hyderabad.

## ANNEXURE -1 (G.O.Ms.No.42, dt.30.04.2007)

List of Andhra Bank Branches where Welfare Fund will be collect by way of Challans.

<b>SRIKAKULAM ZONE</b>		<b>KAKINADA ZONE</b>	
1	Srikakulam	1	Kakinada (Main Branch)
2	Amudalavalasa	2	Amalapuram
3	Ichapuram	3	Tuni
4	Bobbili	4	Samarlakota
5	Kasibugga	5	Ramachandrapuram
6	Vizayanagaram	6	Pitapuram
7	Parvathipuram	7	Mandapeta
8	Salooru	8	Peddapuram
9	Akkayapalem (Vizag)	9	Danavaipeta (Rajahmundry)
1	Maharanipetta (Vizag)		
0			
1	Anakapalle		
1			
1	Bhitnunipatnam		
2			
1	Gajuvaka (Vizag)		
3			
<b>ELURU ZONE</b>		<b>VIJAYAWADA ZONE</b>	
1	Ashoknagar (Eluru)	1	Satyanaaryanapuram (Vija)
2	Bhimavaram	2	Patamata (Vija)
3	Palakkolu	3	Machilipatnam (Main Branch)
4	Tadepalligudem	4	Gudivada
5	Narasapur	5	Jaggaipeta
6	Nidadavolu	6	Nuzivid
7	Tanuku	7	Pedana
8	Kovvuru		
<b>GUNTUR ZONE</b>		<b>TIRUPATHI ZONE</b>	
1	Guntur(Main Branch)	1	Mullapet (Nellore)
2	Koretipadu (Guntur)	2	Gudur
3	Tenali	3	Kavali
4	Narasaraopeta	4	Chittoor
5	Bapatla	5	Tirupathi (Main Branch)
6	Repalle	6	Madanapalli
7	Cjo;ala;iro[eta	7	Srikalahasti
8	Ponnuru	8	Punganoor
9	Macherla	9	Cuddapah
1	Mangalagiri	10	Proddutoor
0			
1	Sattenapalli		
1			
1	Court street(Ongole)		
2			
1	Chirala		
3			
1	Markapur		
4			
1	Kandukur		
5			
<b>KURNOOL ZONE</b>		<b>WARANGAL ZONE</b>	
1	New Town (Ananthapur)	1	Warangal (Main Branch)
2	Hindupur	2	Hanumakonda
3	Guntakal	3	Janagam
4	Tadiparti	4	B.S.C.K (Khammam)
5	Dharmavaram	5	Kothagudem
6	Kadiri	6	Palavancha

7	Rayadurg	7	Ellendu
8	NR Pet(Kurnool)	8	Nalgonda
9	Nandyal	9	Suryapeta
1	Adoni	10	Miryalaguda
0			
1	Yemmiganur	11	Bhongiri
1			
1	Wanaparthy		
2			
1	Mahaboobnagar		
3			
1	Gadwall		
4			
1	Narayanpet		
5			

#### **KARIMNAGAR ZONE**

1	Karimnagar (Main Branch)
2	Jagityal
3	Godavarighani
4	Sirisilla
5	Koratla
6	Adilabad
7	Bellampalli
8	Manchiryal
9	Nirmal
1	Sirpur Kagaznagar
0	
1	Bhansa
1	
1	Bodhan
2	
1	Nizamabad
3	
1	Ramakrishnapuram
4	
1	Kamareddy
5	

#### **HYDERABAD ZONE**

1	Sultaan Bazar
2	R.P.Road Secunderabad
3	Ashoknagar
4	Balanagar
5	BDL Branch
6	Nacharam
7	HMT Branch
8	Malkajgiri
9	Tandur
10	Vikarabad
11	Madhapur
12	Kapra Sainikpuri
13	Kothapet
14	Sangareddy
15	Siddipet
16	zaheerabad

